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March 17, 2010

**(SENT UPS OVERNIGHT)**

Honorable Robert D. Drain  
Attn: Clerk's Office  
United States Bankruptcy Court  
Southern District of New York  
One Bowling Green  
New York, NY 10004

Re: DPH Holdings Corp.  
Case No. 05-44481-rdd

Dear Judge Drain:

We have received a copy of the reply brief filed by Reorganized Debtors (DPH) objecting to the Proof of Claim filed by the International Association of Machinists and Aerospace Workers District 10 (IAM), International Brotherhood of Electrical Workers Local 663 (IBEW) and Locals of the International Union of Operating Engineers (IUOE) hereinafter "Unions". In that brief, DPH for the first time relies on transcript citations from the Plan Modification Hearing held on July 29, 2009 (See paragraphs 5, 6 and 8 of the reply).

We now understand from counsel for DPH that the Court is requesting the Unions' counsel be available to answer questions on March 18, 2010, but that the Court will not necessarily take oral argument. The Unions request the opportunity to respond at least to DPH's reliance on the Plan Modification Hearing to place DPH's citations to the Plan Modification Hearing Transcript in the context of other portions of the Plan Modification Hearing, particularly, Transcript 7/29/09 at 150:12-20.

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At that time the Court made it clear that the Court's decision on the Plan Modification Motion did not decide the issue of the Unions' claims for loss of promised pension benefits, stating, "I'm not deciding that today, right?" and going on to state, "And if I do decide it, it will be based under applicable law as to whether you have a claim or not."

Thank you for your consideration

Very truly yours,

PREVIANT, GOLDBERG, UELMEN,  
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BY



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edm

cc: R.D. Kohut  
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